

Section 1. Section **63A-3-8** is enacted to read:

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63A-3-8. Contribution dependant accounts Annual report.
(1) As used in this section:
(a) (i) "Contribution" means a voluntary donation of money or other valuable property
to a state fund or account.
(ii) "Contribution" does not include:
(A) a fee or tax levied by a state entity; or
(B) a voluntary donation made under Title 41, Chapter 1a, Motor Vehicle Act or Title
59, Chapter 10, Part 13, Individual Income Tax Contribution Act.
(b) (i) "Contribution dependent account" means a state fund or account that:
(A) receives at least 50% of the fund's or account's revenue from contributions; and
(B) is not intended to be used to directly provide services exclusively to a person who
makes a contribution to the fund or account.
(ii) "Contribution dependant account" does not include a trust and agency fund as
defined in Section 51-5-4.
(2) The Division of Finance shall annually prepare a report that:
(a) lists each contribution dependant account that did not receive at least \$30,000 in
contributions during at least one of the three fiscal years before the day on which the report is
compiled; and
(b) recommends that the Legislature close each contribution dependant account listed
in the report.
(3) The Division of Finance shall present the report described in Subsection (2) to the
Executive Appropriations Committee by November 30 of each year.